



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 7, 2021

The Honorable Georgia K. Sutton
Chief Judge
County of Stafford Juvenile and Domestic Relations District Court

Audit Period: July 1, 2019, through June 30, 2020
Court System: County of Stafford
Judicial District: Fifteenth

We are performing a statewide audit of the Juvenile and Domestic Relations District Courts. During our review of this court, we conducted certain audit procedures as we deemed appropriate.

Management of this court is an important part of the court's accountability since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters requiring management's attention and corrective action. These matters include the following:

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and his staff did not properly bill and collect court costs. In eight of 39 cases tested (21%), defendants were not charged \$2,310 in court costs. The Clerk and his staff should correct the specific cases noted during the audit and should establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk and his staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

SAH:vks

cc: The Honorable Julian W. Johnson, Judge
The Honorable Andrea M. Stewart, Judge
The Honorable Marcel D. Jones, Judge
James B. Thompson, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia